

After the audit

Now that your audit is over, it is important that you understand what happens next and what to do if you disagree with the findings.

Your audit report

We will send you the results of your audit within six weeks. If we find that you owe taxes, we will mail you a billing statement. We also may send you an *Order and Notice of Assessment* that details the quarter(s) in question and the amount(s) due.

The *Order and Notice of Assessment* is a formal legal document that you can appeal. If you disagree with the results of the audit (i.e., the amount of taxes, penalties or interest we say you owe) and you did not already receive this document, you must request it to file an appeal.

Filing an appeal

Your appeal must be in writing and must include:

1. Your business name;
2. Your Employment Security reference number; (the number you use on your unemployment tax reports);
3. Your address and phone number; and
4. The reason you disagree with our decision.

Your appeal letter must be postmarked or delivered to one of our district tax offices within 30 days of the date we mailed the *Order and Notice of Assessment* to you.

Note: Mail your appeal directly to the Tax Investigations Unit if that group conducted your audit.

The hearing

The Office of Administrative Hearings (OAH), a separate state agency, will hear your case. You will get a letter that includes the date and time of your hearing and the steps you need to take to prepare for that hearing.

Most hearings are conducted over the phone by an administrative law judge. All testimony is given under oath. You, your representative and/or your witnesses should have first-hand knowledge of the details of the case. This is an administrative hearing, not a formal court hearing. Attorneys are not required, although you may have one if you wish.

Within about two weeks of the hearing, you will get a letter from OAH that tells you the decision in your case and explains the results.

If you win your appeal

If OAH decides in your favor, we will adjust your account according to the findings in your case. In many cases, this means you will not owe any back taxes, penalties or interest. In some cases, OAH may modify the findings of your audit. This means that some of your tax debt is removed and some is not.

If you lose your appeal

If OAH does not decide in your favor, you can file an appeal with our department's commissioner. This appeal must be in writing and must be postmarked and **sent to the Employment Security Department's Records Center within 30 days** of the date OAH mailed its decision to you.

The commissioner will make a decision based on the record of the original hearing. No new testimony or evidence can be admitted.

If you disagree with the commissioner's decision, you may file a written appeal with the Superior Court **within 30 days**. You are responsible for all court costs and attorney's fees associated with your appeal to Superior Court.

If you must pay

If you have decided not to elevate your appeal or the Superior Court disagrees with your appeal, you must pay all taxes owed, plus interest and penalties.

If you are unable to pay the full amount due, contact your district tax office to set up a deferred-payment contract that allows you to make payments.

Avoid higher tax rates

If you have not paid all past-due taxes or set up a deferred-payment contract by September 30 of each year, we will assign you the delinquent tax rate for the following year. The delinquent tax rate is higher than your normal tax rate.

Note: In most cases, you will not be assigned the delinquent tax rate solely as a result of an audit. You will only be assigned this rate if you owe taxes and have not paid or made payment arrangements by September 30.

However, if you do not have an active account at the time of the audit and you did not report your workers during the year(s) of the audit, you may be assigned the delinquent tax rate retroactively for the years in which you did not report employees.

Contact information

District Tax Offices

Bellevue - 425-649-4388

1530 - 140th Ave. NE, Suite 100

P.O. Box 66

Bellevue, WA 98009

Bellingham - 360-676-2070

1904B Humboldt St.

P.O. Box 978

Bellingham, WA 98227

Lynnwood - 425-774-2380

20311 52nd Ave. W, Suite 301

P.O. Box 2642

Lynnwood, WA 98036

Seattle North - 206-706-3801

8746 Mary Ave. NW

P.O. Box 70732

Seattle, WA 98127

South Sound - 253-593-7380

360-478-4985 (Bremerton)

1301 Tacoma Ave. S

Tacoma, WA 98402

Spokane - 509-532-3090

132 S Arthur St.

Spokane, WA 99202

Tri-Cities - 509-735-0939

4310 W 24th Ave.

Kennewick, WA 99338

Vancouver - 360-735-5050

360-636-2290 (Longview)

503-289-5781 (Portland)

5411 E Mill Plain Blvd., Suite 14

Vancouver, WA 98661

Wenatchee - 509-662-0448

215 Bridge St.

P.O. Box 2237

Wenatchee, WA 98807

Yakima - 509-574-0137

306 Division St.

P.O. Box 10708

Yakima, WA 98909

Out-of-state businesses only - 360-902-9620

Employment Security Department

Attn: Compliance Unit

P.O. Box 9046

Olympia, WA 98507

Records Center

360-753-5134

Employment Security Department

Attn: Records Disclosure Unit

P.O. Box 9046

Olympia, WA 98507-9046

Tax Investigations Unit

360-902-9450

Employment Security Department

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